IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 25TH JANUARY 2007 / 5TH MAGHA 1928

WP(C).No. 2961 of 2007(C)

PETITIONER:

HIGHWAY GARDEN APARTMENT ASSOCIATION
NOE.R 899/2003 REPRESENTED BY THE
SECRETARY, SUJA BENNY, HIGH WAY APARTMENT
ASSOCIATION, BLOCK NO.2. VYTTILA P.O.
KOCHI 19.

BY ADV. SRI.S.K.MURALEEDHARA KAIMAL

RESPONDENTS:
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1. THE TAHSILDAR,
KANAYANNUR TALUK OFFICE,
KOCHI 11.

2. THE VILLAGE OFFICER,
POONITHURA VILLAGE OFFICE,
VYTTILA P.O.

BY GOVERNMENT PLEADER SRI.JULIEN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.2961 of 2007-C

Dated this the 25th day of January, 2007.

JUDGMENT

The petitioner has approached this court challenging Ext.P3 notice issued by the Tahsildar proposing to make assessment of building tax of a residential complex in the manner proposed therein. The petitioner submits, the proposal is illegal and runs counter to several decisions of this court. It is also submitted that the notice itself is ultra vires and unauthorised. If that be so, the petitioner may appear before the Tahsildar and make all his submissions. The petitioner points out that it has already filed Ext.P4 objection to Ext.P3. The Tahsildar shall pass appropriate orders taking note of the contentions of the petitioner and the decisions relied on by it, in accordance with law. If it was not afforded an opportunity of being heard so far, it may be given an opportunity for the same. Since what is under challenge is only a notice, it is unnecessary for this court to entertain this writ petition.

The writ petition is dismissed without prejudice to the contentions of the petitioner.

K.BALAKRISHNAN NAIR, JUDGE.

MS